

UPVAT XXVI-A

Department of Commercial Taxes, Government of Uttar Pradesh

[See Rule-45(7) of the UPVAT Rules, 2008 and Section 24 (7) & 26 of the UPVAT Act, 2008]

Acknowledgement and self assessment of Annual Tax for traders exclusively dealing purchase and sale within the UP

1-	Assessment Year	2	0			-	2	0						
2-	Assessment Period begins from	D	D	M	M	Y	Y	Ending on	D	D	M	M	Y	Y
3-	Name / Address of the dealer	-												
4-	Taxpayer's Identification Number [TIN]													
5-	Gross turnover of sales													
6-	Net turnover of sales													
7-	Gross turnover of purchase													
8-	Net turnover of purchase													
9-	Tax payable on net sales													
10-	Tax payable on net purchase													
11-	Total tax payable (9+ 10)													
12-	ITC brought from last year													
13-	ITC earned during the year													
14-	Total ITC (12+13)													
15-	ITC adjusted against UPVAT													
16-	ITC adjusted against UPTT													
17-	Total (15+16)													
18-	Net tax payable													
19-	Tax paid by deposit													
20-	By adjustment from refund													
21-	Total deposit (19+20)													
22-	Refund/Demand													

Name and signature of partner /proprietor/karta etc
Name & style of the dealer (status)
TIN.....

Name and signature of the official
Receipt no &date -----

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Annual Tax Return for Traders dealing exclusively in purchase and sale of goods within U.P.

by, submit Annual Tax Return and furnish the particulars of business as follows:

Note :- Reason to be given if the details of sales given here differ from those given in monthly and quarterly return

10(a). Computation of tax payable on purchase from person other than registered dealer				
S.N.	Name of commodity	Purchase turnover	rate of tax	amount of tax
i-				
i-				
iii-				
iv-				
v-				
	Total			

10(b). Computation of Taxable sale and tax payable on sale					
S.N.	Name of commodity	Turnover of sales of Non-vat goods	Turn over of sales of Vat goods	rate of tax	amount of tax
i-					
ii-					
iii-					
iv-					
v-					
vi-					
etc.					
	Total				

11- Details of ITC		
S.N.	Particular	Amount
i-	ITC brought forward	
ii-	ITC earned during assessment year	
iii-	total (i + ii)	
iv-	ITC adjusted against tax payable in UPVAT for current year	
v-	ITC adjusted against dues in UPTT	
vi-	ITC adjusted against any other dues	
vii-	ITC refunded under section 15 (other than section 41)	
viii-	Total (iv+ v + vi + vii)	
ix-	ITC in balance (iii-viii)	
x-	ITC carried forward for next year	

12- Information regarding search & seizure:-							
1-	Detail of search, inspection and seizure in this Year, preceding Year and succeeding Year (If any) which are related to this year.						
S.N.	Date of search / inspection / seizure		Name of Authority, who has conducted search & seizure			Result	
I							
li							
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2-	Details of penalty/provisional assessment etc. and result in appeal/writ						
S.N.	Date of order	Section in which order is passed	Amount of penalty /tax	Result in Appeals/writ, if pending write appeal/writ no.			
				I st Appeal	Tribunal	Settlement Commission	High Court/ Supreme Court
I							
li							
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13(a)-Details of deposit along with return of tax period in Treasury/bank						
S.N.	Month	Amount in Rs.	TC no.	Date	Name of the bank	address of the branch
i	April					
ii	May					
iii	June					
iv	July					
v	August					

vi	September					
vii	October					
viii	November					
ix	December					
x	January					
xi	February					
xii	March					
	Total					

13(b) - Detail of adjustments in Form XXXIII-A			
S.N.	Month in which adjusted	Amount	Year from which adjusted
i-			
ii-			
iii-			
iv-			

14- Total tax paid			
serial no.	Deposit in Treasury/bank	Deposit by adjustment	Total (2+3)
1	2	3	4

15- Computation of net tax payable				
Tax payable	ITC adjusted	net payable	Tax deposited /adjusted	Demand/Refund
2	3	4	5	6

Annexure:-

- (1) Annexure I to IV
- (2) Compulsory Audit Report under section 21(17) if turnover is more than one crore
- (3) List purchases from registered dealer in the format annexure A attached to form XXIV, if has not submitted along with return of tax period or there is variation in the purchase
- (4) Balance sheet and profit loss account

DECLARATION

I S/o,D/o,W/o/
Status..... [i.e. proprietor, director, partner etc. as provided in rule-32(6)], do hereby declare and verify that, to the best of my knowledge and belief all the statements and figures given in this return are true and complete and nothing has been willfully omitted or wrongly stated.

Date - Name and Signature of partners/proprietor/karta etc.

Place - Status -

Name of the dealer-

- Note:-
- 1- This Return must be signed by a person who is authorized under rule 32 (6) of Uttar Pradesh Value Added Tax Rules, 2008.
 - 2- If space provided in any format or table is not sufficient the relevant information may be submitted in same format on separate sheet.

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Tally of goods in trading

Annexure I

S. N.	Opening Stock		Received				Sale	Disposal otherwise	Closing stock
			By Purchase		Otherwise	Total			
	Name of the Commodity According to rate of tax	Value		Value	Value	Value	Value	Value	Value
1	2	3	4	5	6	7	8	9	10
	Total								

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Computation of ITC in case of taxable goods other non vat goods and capital goods,
purchased within the UP and sold in same form and condition

Annexure II

S.N.	Name of the commodity according to rate of tax	purchased from registered dealer against tax invoice		purchased from person other than registered dealer against purchase invoice		Total input tax credit
		value of goods	tax paid or payable	value of goods	tax paid to Treasury	(4+6)
1	2	3	4	5	6	7
	Total					

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Annexure III

Computation of RITC where taxable goods other than non vat goods and capital goods are disposed of otherwise than by way of sale

S.N.	Name of the goods	Purchase value of goods (exclusive of tax) disposed of otherwise than by way of sale	Value of goods disposed of otherwise than by way of sale	Rate of tax payable under the Act	Amount of admissible ITC	Amount of ITC claimed	Amount of reverse input tax credit(7-6)
1	2	3	4	5	6	7	8
i							

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Annexure IV

Computation of ITC earned during the assessment year

S.N.	Particular	ITC
1	2	3
1-	Amount of ITC on purchase during the assessment year	
2-	Installments of ITC on the stock held in the opening stock on the date of commencement of the Act	
3-	Installments of ITC on the stock held in the opening stock on the date when the dealer becomes liable to tax after the commencement of the Act	
4-	Installments of ITC on the stock held in the closing stock on the date of end of compounding scheme under section 6 of the Act	
5-	any other ITC	
6-	Total ITC (1+2+3+4+5)	
7-	RITC	
8-	RITC in case of discontinuance of business	
9-	any other RITC	
10-	Total RITC earned(7+8+9)	
11-	ITC earned(6-10)	
